

ID: CCA_2010021212513237

Number: **201011026**

Office:

Release Date: 3/19/2010

UILC: 6231.00-00

From:

Sent: Friday, February 12, 2010 12:51:34 PM

To:

Cc:

Subject: RE: AAR Case

If the two partnerships were "obviously TEFRA based on the Forms 1065 and K-1's" then section 6231(g)(2) could not apply since that provision requires "reasonable" reliance on the return to determine that TEFRA does not apply. In any event, it does not appear that the agents in fact made any such determination based on the returns.